

Article - Local Government

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§20–304.

(a) (1) In this subsection, “surface mining related activities” does not include the activities of any coal washing preparation coal plant.

(2) A county shall exempt from any county tax personal property that is:

(i) used primarily in surface mining related activities, however operated and whether or not in use; and

(ii) 1. owned by a person subject to the tax imposed under § 20–302 of this subtitle; or

2. leased by a person subject to the tax imposed under § 20–302 of this subtitle if, under the terms of the lease, the lessor is responsible for the personal property tax.

(b) Notwithstanding the exemption of any personal property from county taxation under this section, the property exempted in a county shall continue to be included in the assessable base of the county for the purposes of any other law.

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